bailor for hire, we should encounter little, if any, difficulty in arriving at the conclusion that the contents of such boxes are subject to the process of garnishment or attachment, and that the boxes themselves may be ordered opened by the court for the purpose of reaching their contents. To that effect are the following well-considered cases: Tillinghast *v.* Johnson (1912), 34 R. I. 136, 82 Atl. 788, 41 L. R. A. (N. S.) 764, Ann. Cas. 1914A, 960; Washington Loan, etc., Co. *v.* Susquehanna Coal Co., 26 App. D. C. 149; Trowbridge *v.* Spinning, 23 Wash. 48, 62 Pac. 125, 54 L. R. A. 204, 83 Am. St. Rep. 806; National Safe Deposit Co. *v.* Stead, 250 Ill. 584, 95 N. E. 973, Ann. Cas. 1912B, 430; United States *v.* Graff, 67 Barb. (N. Y.) 305, affirmed in 4 Hun, 634. * * * In 12 R. C. L. p. 805, § 35, which was issued in 1916, the law is stated thus: 'In the case of property placed in a safety deposit box, garnishment against the bank which is the proper remedy, by the weight of authority, though a slight conflict must be admitted. In such cases the court may cause the box to be opened to determine the garnishee's liability.'"

In Trowbridge *v.* Spinning, supra, it is said: "'Under the broad provisions of this section [speaking of the garnishment statute], the court could inquire into the contents of the box causing the defendant to be examined as a witness, and might even require an inspection of the contents, to the end that effects liable to execution should be delivered to the sheriff.'

"It certainly would be a reproach to our jurisprudence and to the administration of the law if it were held that the law may successfully be defied by human agencies, and that courts cannot make their processes effective merely because valuable property may be locked and concealed in a steel safe or receptacle. The court's orders may not be baffled merely because the lessee or owner of a safety deposit box refuses to surrender the key by which the box, in connection with the master key, is opened. If, therefore, there is any method or device available by means of which such boxes can be opened without destroying them and their contents, the courts have ample power to direct those who have possession and control of such boxes to open them by any available method, and to deliver the contents thereof into the custody of the law."

Conspiracy—Agreement to Commit Adultery.—In State *v.* Law, 179 N. W. 145, the Supreme Court of Iowa held that an agreement to commit an offense which can only be committed by the concerted action of the two parties to the agreement does not amount to conspiracy.

The court said in part: "The precise question presented has not been passed upon by this court, but has been before the courts of other jurisdictions. So far as we are advised, they have uniformly held that an agreement to commit an offense, which can only be

committed by the concerted action of the two persons to the agreement, does not amount to conspiracy. Shannon *v.* Commonwealth, 14 Pa. 226; Miles *v.* State, 58 Ala. 390; State *v.* Huegin, 110 Wis. 189, 85 N. W. 1046, 62 L. R. A. 700; Thomas *v.* U. S., 156 Fed. 897, 84 C. C. A. 477, 17 L. R. A. (N. S.) 726; U. S. *v.* Dietrich (C. C.), 126 Fed. 664; U. S. *v.* N. Y. Central (C. C.), 146 Fed. 298; U. S. *v.* Burke (D. C.), 221 Fed. 1014. To the same effect, see Wharton's Criminal Law (11th Ed.) vol. 2, sec. 1602.

"The crimes most frequently referred to as coming within the class designated are adultery, bigamy, incest, and dueling. An implied recognition of this rule is contained in State *v.* Clemenson, 123 Iowa 524, 99 N. W. 139. Agreements between a victim and another person to produce an abortion, and for the transportation of a female from one state to another for the purpose of prostitution, are cited by the attorney general as analogous in principle to the case at bar, but the court in United States *v.* Holte, 236 U. S. 140, 59 L. ed. 504, L. R. A. 1915D, 281, 35 Sup. Ct. Rep. 271, in which the accused was charged with having conspired with another person for her transportation from Illinois to Wisconsin, for the purpose of prostitution, specifically recognized the principle above stated. The act of producing an abortion may be committed by a pregnant woman upon herself without the concurrence or concerted action of another person, but the crime of adultery is possible only by the concerted action of two persons. In such case, the agreement between the parties is a part of the offense itself. If, however, the agreement charged is between several persons, and is to cause the offense to be committed by others, or between a member of the combination and a person outside of it, it may amount to a conspiracy. State *v.* Clemenson, supra. The agreement charged in the indictment is limited to the defendant and the woman with whom the unlawful act was committed. There was no participation therein by a third person. In harmony with the uniform course of judicial decisions, we hold that the indictment does not charge crime."

Declarations and Admissions—Admissibility of Income Tax Return to Prove Earning Capacity of Deceased.—In Veach's Adm'r *v.* Louisville & I. Ry. Co., 228 S. E. 35, which was an action by an administrator to recover damages for his intestate's death, the court of Appeals of Kentucky held that a sworn income tax report, made by intestate to the federal government, is incompetent as a self-serving declaration as evidence of the earning capacity of intestate, though it was to intestate's interest in making return to state her income as small as possible.

[Ed. Note. It would seem that the return offered in evidence in this case comes within the recognized exceptions to the hearsay rule